

Exhibit A



Smith, Cochran & Hicks, P.L.L.C.
Certified Public Accountants

Oak Hill

Charleston

Montgomery

405 Capitol Street • Suite 908 • Charleston, WV 25301 • 304-345-1151 • Fax 304-346-6731

VIA E-MAIL

September 14, 2010

Matthew Moriarty
Tucker Ellis & West LLP
925 Euclid Avenue
1150 Huntington Building
Cleveland, OH 44115-1414

Carl Frankovitch
Frankovitch, Anetakis, Colantonio & Simon
337 Penco Road
Weirton, WV 26062

Fred Thompson
Motley Rice
28 Bridgeside Blvd
Mt. Pleasant, SC 29464

Harry Bell
Bell & Bands, PLLC
30 Capitol Street
Charleston, WV 25326

Re: *Digitek® Product Liability Litigation, MDL 1968*

Dear Sirs,

I would like to update you on our progress regarding the establishment of the Qualified Settlement Fund:

The SS4 form has been filed with the Internal Revenue Service and we have received notification from the IRS that the Employer Identification Number (EIN) has been assigned.

We have also met with Jessica Legg at United Bank who has prepared a proposal for the two accounts (settlement fund and administrative fund), and have attached the proposal for your review. United Bank recommends linking a money market and CDARS account. The money market account will maintain a smaller balance, since only \$250,000 FDIC insured, and will be used for check writing purposes for the administrative fund. The remaining balance will be maintained in the CDARS account to ensure FDIC insured (up to \$50 million FDIC insured for CDARS).

Please let us know once a decision as to the type of investment account has been made, and MDL court approval has been obtained, and we will proceed with opening the accounts.

Should you have any questions, or need additional information, please do not hesitate to contact me at 304-345-1151, or via email at chucksmith@schcpa.com

Sincerely,

A handwritten signature in black ink, appearing to read "Charles S. Smith", is written over a horizontal line.

Charles S. Smith, CPA
Member



Proposal: Digitek Litigation

Two Accounts:

1. Administrative Fund
2. Qualified Settlement Fund

Option 1: Money Market Account (\$250,000.00 FDIC insured).
6 transactions per month with no charge
Rate 0.60%

Option 2: Free Business Checking
300 Free Monthly Transactions
Non interest bearing account

Option 3: CDARS (\$50 million FDIC insured)
Minimum balance of 10,000.00

CDARS Terms:

4 week 0.30%
13 week 0.40%
26 week 0.45%
52 week 0.80%
2 year 1.20%
3 year 1.65%

Recommendation: Open a money market account with smaller amount. Keep \$250, 00.00 in the account for FDIC purposes. Move the remainder into a CDARS for FDIC purposes.

Contact: Jessica Legg, Branch Manager
304-357-5198

UNITED WEALTH MANAGEMENT PRIVATE WEALTH GROUP

To provide custodial services for litigation proceeds in excess of \$10,000,000.00 the following fee schedule would apply:

First \$2.0 Million	.35%
Next \$2.0 Million	.23%
Excess over \$4.0 Million	.16%

United Bank Liquid Asset Fund currently yields .17% (as of September 1, 2010.)